of concrete or other permanent material, in any of the streets of the Town of Colmar Manor, the sidewalks including curbs to be of such width as may be determined by the Mayor and Council and of a width sufficient for the needs of said street, and shall assess, at any time as the said Mayor and Council shall deem proper and after ten days' notice to the owners, upon the land abutting said improvements the cost thereof, street and public alley intersections to be assessed against the property owners half way down each square, which assessments for sidewalks, curbs, gutters or roadbed and street improvements, or for all or any, shall be a lien upon such abutting property and shall be payable all cash, or in not more than ten equal annual instalments beginning one year from the date of said assessment, with interest at the rate of six per centum per annum, and the person assessed or any one on his behalf shall at any time have the right to anticipate by payment of all instalments of the assessment not then due, and any assessment or part thereof remaining due and unpaid shall be enforced as a tax and upon neglect or refusal to pay the amount so assessed and expended, the amount may be collected from said owners by suit before a justice of the peace or the circuit court and the judgment of such court shall become a first lien upon such properties. The Mayor and Council shall have power to make all necessary regulations as to the notice of assessments to property owners made under this section. They shall have full power to provide for such fines, penalties and punishment for the breach of its ordinances as it may think proper. The Justice of the Peace may impose such fines or penalties for the breach of such ordinances and in default of payment he may commit the offender to confinement for a period of not more than thirty days in the County Jail.

## 1927, ch. 178, sec. 12.

To effectuate the improvements named in the preceding section, the Mayor and Council of Colmar Manor are hereby authorized and empowered to borrow from time to time on the credit of the town a sum or sums of money, not to exceed at any time eight per centum of the assessed valuation of the real property of the Town of Colmar Manor; to issue certificates of indebtedness therefor, which shall be payable within ten years from the date of issuance, with interest not to exceed the rate of six per centum per annum, payable annually, unless of shorter duration, then at the maturity of said obligation; and the Treasurer of the town is charged with the custody of any moneys received from the issues of sale of said certificates of indebtedness as above mentioned. The Clerk of said town shall be charged with the prompt collection of the moneys arising from assessment for sidewalks, curbs, gutters and street improvements, said funds to be turned over to the Treasurer of said town by the Clerk, and the Treasurer of said town shall be charged with the safe keeping thereof, and said funds shall be kept as a separate account and fund, and no part thereof shall ever be used for any other purpose than to liquidate the certificates of indebtedness, and interest thereon, issued for sidewalks,